

JC978 U.S. PRO

10/032780



EXHIBIT B

DATASCAN ACCOUNTING SYSTEMS

MANAGEMENT OVERLAY MODULE

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DATASCAN MANAGEMENT OVERLAY MODULE

Introduction

The DATASCAN Management Overlay Module is a unique function available for the DATASCAN Service Center Accounting System. This module offers an accountant or other financial controller an ability to create special kinds of accounting reports without making direct adjustments or changes to a HOST General Ledger accounting data. Different kinds of financial reports may be defined and maintained for a variety of reporting purposes. These "template" records are maintained separately from the host accounting information and are "merged" with the host data as required. Specific beginning and ending report period are utilized to "frame" the merged information in a manner required for these special controller, tax or banking reports.

Traditionally, these types of reports were generated by first creating, then reversing, adjusting journal transaction records to adjust general ledger summary information for the accounting period and report type in question. These adjustments are part of the permanent record of the host accounting system and appear in all audit reports. This would, occasionally, serve to confuse operators and other general entry users and bookkeepers and cause them to question the accuracy of their information. The Overlay Management System facilitates this reporting process while maintaining data integrity of the HOST accounting system.

CLIENT NAME HERE		TIME AND DATE		DATASCAN
DATASCAN OVERLAY ADJUSTMENTS MENU				
DATA ENTRY				
1. Enter Overlay Adjustment Record				
2. Maintain Alternate COA Records				
REPORTS				
3. Comparative Overlay Balance Sheet		6. TB Export:FIT		
4. Overlay Income(Loss) Statement		7. TB Export:GAPP		
5. Affected Overlay Account Audit Report				
UTILITIES				
8. Maintain Overlay Type Information		11. Change Balance Sheet Headings		
9. List all Overlay Records Available		12. Change Income Stmt Headings		
10. List Overlay Accounts				

A Description Line appears here for each Menu Item
F5=Toggle MAIN/LAST menu Clt-F5=TCL F9=END menu Retrn=Run menu option

Management Overlay Menu

General Overview

The DATASCAN Management Overlay functions are accessed from the **Management Overlay Adjustments Menu** option on the Main Accounting Client Menu.

Overlay Adjusting template records are entered into the Management Overlay Module for defined Overlay Types. Entries are made against either the client's established Chart of Accounts or a special set of accounts defined solely for use in the Overlay module. Reports may then be generated for each type of report for any department (unit) or group of units and for any group of consecutive periods desired. The operator is not limited to the beginning of the year (BOY) as the starting period.

Several defined Overlay types include reports for financial controllers, banking reports (GAAP) and taxing agency estimations and remittance. The Overlay Management System accommodates the creation of other types of reports as the operator may deem necessary.

Methods and Procedures

This section is intended to offer a general description of the information flow in the DATASCAN Management Overlay Module. Since this module is usually not accessed on a daily basis, care should be taken to ensure accuracy of all entries and the desired reports are correct and accurate. This involves checking for changes in the Host accounting data for previous periods that will be used in current reports.

Initial Setup

1. Define Overlay TYPES that you will be using.
2. Maintain/create alternate Chart of Accounts you wish to use in this module.
3. Adjust headings for each report as your application requires.

Data Entry

1. Enter and adjust Overlay Template records for report periods as necessary.

Reports Processing

1. Run the Financial reports for specified Overlay Types as required.
2. Return to the General Ledger section for other host financial reports.

Year End Processing

1. Since a reporting year is defined for each Overlay Adjustment record, year-end processing (closing) is not necessary. The operator may choose purge overlay records that are no longer necessary. Other Overlay records may be changed and used for the next year, when appropriate to facilitate entry of repetitive information.
2. Year-end processing of the Host accounting system is handled separately.

This section discusses the setup and maintenance of the DATASCAN Management Overlay module. This includes the O/L Types records, O/L Chart of Accounts, and Report headings.

The O/L Type record defines the different types of overlay reports available for use in the Management Overlay Module.

Management Overlay Type Definition Entry

Overlay Type – This is the user-defined definitions for the Types of reports that will be available for this client. You may numerical sequence the Types or use alphanumeric abbreviations. Consistency in your naming conventions will lessen confusion.

Description – This field will be the description for this Overlay Type that will appear on all entry and report screens as well as all reports generated with this report type.

Alternate Overlay Chart of Accounts

The Alternative Chart of Accounts is for use by the Overlay operator or comptroller. Accounts that appear and are posted to in the Overlay Module are not reflected in the Host account system.

ALTERNATE OVERLAY CHART OF ACCOUNTS

1. O/L Acct. No. Overlay Client
2. O/L Acct Name
3. Type/Group* -

*Type/Group Definition MUST exist for the Active Client

Account TYPE/Group Conventions:

1xx - Assets	6xx - Cost Of Sales/Goods Sold
2xx - Liabilities	7xx - Expenses
3xx - Capital/Owner Equity	8xx - Other Income
4xx - Income	9xx - Other Expenses
5xx - Sales Adjustments	10xx - Non Tax Deductions

CHANGE ?

Alternate Overlay Chart of Accounts

This entry screen functions exactly as the regular Chart of Accounts entry screen as found in the DATASCAN General Ledger Module

O/L Acct. No – This is the special Overlay account number that you wish to use for this client. It is an account that is not reflected in the client's Host data.

The operator should choose the account numbers carefully. If the overlay account number exists in the Host data, the Host account takes precedence. It is recommended that you choose a special numbering scheme that facilitates the easy identification of these accounts, serving to lessen confusion with the host Chart of Accounts.

O/L Acct Name – This is a short description of the Overlay account that will appear on all reports and entry screens.

Type/Group – The Type/Group definition **MUST** exist in the Hosts General Ledger system. For a discussion of Type/Groups conventions, please refer to your DATASCAN Systems' manual.

Overlay Balance Sheet Headings

The Overlay Balance Sheet Heading entry screen allows you to change the headings specific to the Management Overlay Balance Sheet Report. The headings are the printed titles that show on the financial statement according to their categories.

For further explanation of this entry screen, please refer to the General Ledger Module setup section of you DATASCAN Accounting Systems' Manual. For the sake of convenience, all fields of this record have internal default values for this report. These headings may be changed here.

OVERLAY BALANCE STATEMENT GROUP TITLE ENTRY	
1. CTRL.ID	Overlay Client
2. Assets Title	
3. Liabilities Title	
4. Capital Title	
5. YTD Earnings Title	
6. Liab. + Cap. Title	
<p>*Note: All Adjustable Titles prompts for this report must be filled in or statements will have improper headings.</p>	
CHANGE ?	

Overlay Balance Statement Headings Entry

The current default headings for the Overlay Balance Statement are as follows:

2. Assets Title	ASSETS
3. Liabilities Title	LIABILITIES
4. Capital Title	OWNER EQUITY
5. YTD Earnings Title	Y-T-D EARNINGS
6. Liab. + Cap. Title	LIABILITIES AND EQUITY

Reminder: In order to ensure proper headings for the Overlay Balance Statement, ALL fields MUST contain a value for each Title, even if it is to be the default heading.

Overlay Income(Loss) Statement Headings

The Overlay Income Statement Heading entry screen allows you to change the headings specific to the Management Overlay Income Statement. The headings are the printed titles that show on the financial statement according to their categories.

For further explanation of this entry screen, please refer to the General Ledger Module setup section of you DATASCAN Accounting Systems' Manual. For the sake of convenience, all fields of this record have internal default values for this report. These headings may be changes here.

OVERLAY PROFIT(LOSS) STATEMENT REPORT GROUP HEADER AND FOOTERS		
1. CTRL.ID	..... Overlay Client	
2. Income	.....	MAJOR GROUP HEADINGS
3. Expense	.....
4. Other Inc/Exp	.....
5. Non Taxable	.....
6. Net Income	.....	MAJOR GROUP FOOTINGS
7. Operating P/<L>	.....
8. Total Other Inc/Exp	.....
9. Net Pre-Tax Profit	.....
10. Net Profit	.....
11. Gross Income Group	.....	MINOR GROUP FOOTERS
12. Total Adjustments Group	.....
13. Total COGS Group	.....
14. Total Expense Group	.....
15. Total Other Inc Group	.....
16. Total Other Exp Group	.....
17. Total Non-Taxable Group	.....
CHANGE ?		

*Note: The Minor Group headings are located in the TYPES file under TYPE records 'x00'.

Overlay Income Statement Headings Entry

The current default headings for the Overlay Income Statement are as follows:

Income	OPERATING REVENUES
Expense	OPERATING EXPENSES
Other Inc/Exp	OTHER SOURCES/APPLICATIONS
Non Taxable	NON TAXABLE EXPENSE

Net Income	NET REVENUES
Operating P/<L>	OPERATING SOURCES/APPLICATIONS
Total Other Inc/Exp	TOTAL OTHER SOURCES/APPLICATIONS
Net Pre-Tax Profit	NET OF SOURCES/APPLICATIONS
Net Profit	NET PROFIT (AFTER TAX)

Gross Income Group	GROSS REVENUES
Total Adjustments Group	TOTAL ADJUSTMENTS

Total COGS Group	TOTAL COST OF SALES
Total Expense Group	TOTAL EXPENSES
Total Other Inc Group	TOTAL OTHER INCOME
Total Other Exp Group	TOTAL OTHER EXPENSE
Total Non-Taxable Group	TOTAL NON TAXABLE EXPENSE

Reminder: In order to ensure proper headings for the Overlay Income Statement, ALL fields **MUST** contain a value for each Title, even if it is to be the default heading.

Periodic Data Entry

Data Entry in the DATASCAN Management Overlay Module consists primarily of entering and maintaining Overlay Adjustment Records. Since the functions of this module are only accessed periodically, care should be taken to ensure accuracy and that host data has not been changed through prior periods if these will be used in the current reports.

Overlay Template Record Entry

The purpose of the Overlay Record is to enter the periodic adjustments required for the type of report desired. These records are very specific to the period, report type and affected department (unit) or group of departments. In order to "cluster" a group of departments for reporting purposes, please see **Defining Divisions in your Datascan Accounting System manual.**

Each record may be changed or deleted as necessary with no affect to the Host data. For the purpose of data integrity, only balanced transactions are allowed.

```

MANAGEMENT OVERLAY ADJUSTING ENTRY
1. Overlay Type ..... 5. Description .....
2. Affected Period ... 3. Year ....
4. Affected Dept. ....
.....
7. Acct Name          Adjusted      Adjustment      Last Modified
01> .....            Host*        Amount          Net Value      Ref
.....
Balance .....
*HOST value includes BOY adjustment, if applicable.
CHANGE ?

```

Overlay Record Entry

Overlay Type – This field contains the Type of financial reporting that will be affected by this record. The Type (kind) has been previously defined and a list of valid Overlay types is available by pressing the <F1> **HELP** key.

Affected Period – This is the affected period for this overlay record. This field typically represents a calendar month. The Period 0 defines an entry that affects the Beginning of Year (BOY) general ledger host data. Generally, the financial reports generated by the Management Overlay Module encompass the

range of data between two financial periods. Though usually selected as the Beginning of Year to a Current month, you are not limited to this range.

Affected Year – The affected year field is required as a safety mechanism to ensure you are adjusting the correct host data. Since the Overlay Records may exist for several years beyond its entry date, entering the affected year ensures that the report reflects the correct fiscal year. The default value is the current fiscal year.

Affected (unit) Department – Each Management Overlay report is specific to the period, year and "department" selected. Pressing <F1> HELP key will produce a list of valid department numbers. Enter an "A" will select ALL departments for a consolidated report. This prompt will also accept a DIVISION reference and generate a report for the group of departments defined by the DIVISION.

It is important to remember that an Overlay Record will affect only the departments defined by the report utilizing that overlay record and is not affected by any other Overlay Record posted towards an overlapping department definition. Hence an Overlay for a specific month affecting only department 1 will have no influence in a DIVISION posting that happens to contained Department 1 in its group definition; each overlay record affects the Host data independently.

Description – This is short note describing this transaction and will appear in reports and listing as required.

The **Affected Accounts Distribution MV Window** contains the list of posting accounts and amounts that will be affected for this period and type (kind) of Overlay entry.

Acct – The lead prompt for this **MV window** is a posting account number that will be affected by this overlay record. This is either a valid Host **Chart of Accounts** number or a valid **Alternate Overlay Account** number. Pressing the <F1> HELP key will display the valid Chart of Accounts in a list from which the operator may select an account. If the operator needs to choose an Alternate Overlay account, it must be selected manually since no help facility is available at this time.

Should an Alternate Overlay account number exist in the Host's Chart of Accounts, the Host account number takes precedence.

Adjusted Host – This field is automatically filled with the current adjusted Host starting balance for this account for the period selected. The adjusted host balance is defined as the Host balance, if any, plus any Beginning of Year (BOY) overlay adjustment that may apply. If the Overlay Record is for Period 0, then the Adjusted Host is the current Host BOY balance.

Adjustment Amount – This is the adjustment value for this chosen account. Credit ("-") and Debit ("+") entries are required and follow the same conventions as a General Ledger transaction. The total adjusting record is required to be balanced.

Net Value – This is also a filled in field that contains the sum of the Adjusted Host value and the Adjustment amount.

Note – This is an optional field that a quick sourcing note may be included, which refers to the proofing source that justifies this transaction. This field will print with the transaction to assist a proper audit of transactions.

Reports

This section covers the three main reports available in the DATASCAN Management Overlay Module. These are the Comparative Overlay Balance Statements, the Overlay Profit(Loss) Statement and the Affected Overlay Accounts Audit Trail. The other utility reports are also discussed.

Comparative Overlay Balance Statement

The Comparative Overlay Balance Statement utilizes the Host general ledger data along with any Adjusting Overlay records that may exist for the selected periods.

	COMPANY TIMEDATE()	Fiscal Version
	COMPARATIVE OVERLAY BALANCE SHEETS	
01.	Enter Controller Report Type ? _____	
02.	Affected YEAR for Report ? _____	
03.	Enter DEPARTMENT No. for Report ? _____	
04.	Select BEGIN Month or <E> For Begin Year ? _____	
05.	Enter Report MONTH (1-12) ? _____	
06.	Include Account Numbers (Y/N) ? _____	
07.	PRINT this Report (Y/N) ? _____	
CHANGE LINE (1-7), 'END' to Quit, or <E> to Continue ? _____		

Comparative Overlay Balance Statement

Controller Report Type – This field contains the Type of Financial Reporting desired. The Type (kind) has been previously defined and a list of valid Overlay types is available by pressing the <F1> HELP key.

Affected YEAR – This is the affected fiscal year for this report. Each Overlay Adjustment record is year specific so as not to interfere with any subsequent year. The default value is the current fiscal year.

Affected Department – This is the Department (unit) or a defined Division or group of departments desired for this report. Pressing <F1> HELP key will produce a list of valid department numbers. The default value is "ALL" departments for a consolidated report.

BEGINning Report Month – The default Beginning month for this report is month 0, the beginning of the year (BOY). However, you may choose a different Beginning month. This allows you to frame a report around specific periods (e.g. quarterly report). Host data reflects the beginning of the selected Beginning month.

MONTH of Report – This field is the Ending month for this report and defines the end of the frame of months starting at the above Beginning month. Host data reflects the balances as of the end of the selected month.

Include Account Numbers – This prompt allows you to print the account numbers along with each account description for additional readability. The default is "NO" account print.

Print options – This prompt activates the Print to Device options that allow you to direct the report output to either a printer device or file. See the **Printer Controls** category later in this section for help in printing reports.

Comparative Overlay Income(Loss) Statement

The Comparative Overlay Income Statement utilizes the Host general ledger data along with any Adjusting Overlay records that may exist for the selected periods.

	COMPANY	
	TIMEDATE()	
	OVERLAY PROFIT(LOSS) STATEMENT	Fiscal
	-----	Version
01.	Enter Controller Report Type ?	_____
02.	Affected YEAR for Report ?	_____
03.	Enter DEPARTMENT No. for Report ?	_____
04.	Select BEGIN Month or <E> For Begin Year ?	_____
05.	Number of Periods for Report (Default=1) ?	_____
06.	Include Account Numbers (Y/N) ?	_____
07.	Suppress Zero Balances (Y/N) ?	_____
08.	PRINT this Report (Y/N) ?	_____
CHANGE LINE (1-8), 'END' to Quit, or <E> to Continue ? _____		

Management Overlay Income Statement Prompts

Controller Report Type – This field contains the Type of Financial Reporting desired. The Type (kind) has been previously defined and a list of valid Overlay types is available by pressing the <F1> HELP key.

Affected YEAR – This is the affected fiscal year for this report. Each Overlay Adjustment record is year specific so as not to interfere with any subsequent year. The default value is the current fiscal year.

Affected Department – This is the Department (unit) or a desired Division or group of departments defined for this report. Pressing <F1> HELP key will produce a list of valid department numbers. The default value is "ALL" departments for a consolidated report.

BEGINning Report Month – The default Beginning month for this report is month 0, the beginning of the year (BOY). However, you may choose a different Beginning month. This allows you to frame a report around specific periods (e.g. quarterly report). Host data reflects the beginning of the selected Beginning month.

Number of Periods – This field creates a group of months that will be used for this report. It effectively defines the end of the frame of months starting at the above Beginning month. However, this report compiles a summary of adjusted host data for that specific group of months.

Include Account Numbers – This prompt allows you to print the account numbers along with each account description for additional readability. The default is "NO" account print.

Suppress Zero Balances – This prompt allows you to print the account numbers along with each account description for additional readability. The default is "NO" account print.

Print options – This prompt activates the Print to Device options that allow you to direct the report output to either a printer device or file. See the **Printer Controls** category later in this section for help in printing reports.

Overlay Transaction Audit Trail

The Affected Overlay Account Audit report utilizes the Host general ledger data along with any Adjusting Overlay records that may exist for the selected periods. This report shows the source and adjusting values, if any, for selected period. This report has two parts: a set of columns displaying Host, Adjustments and Report Values for the Beginning and Ending periods and a listing of any Overlay Records that are represented in this report.

COMPANY TIMEDATE()		Fiscal Version
AFFECTED OVERLAY ACCOUNT AUDIT REPORT		
01.	Enter Controller Report Type ?	_____
02.	Affected YEAR for Report ?	_____
03.	Enter DEPARTMENT No. for Report ?	_____
04.	Select BEGIN Month or <E> For Begin Year ?	_____
05.	Enter Report MONTH (1-12) ?	_____
06.	Include Account Numbers (Y/N) ?	_____
07.	PRINT this Report (Y/N) ?	_____
CHANGE LINE (1-7), 'END' to Quit, or <E> to Continue ? _____		

Affected Overlay Account Audit Report Prompts

Controller Report Type – This field contains the Type of Financial Reporting desired. The Type (kind) has been previously defined and a list of valid Overlay types is available by pressing the <F1> HELP key.

Affected YEAR – This is the affected fiscal year for this report. Each Overlay Adjustment record is year specific so as not to interfere with any subsequent year. The default value is the current fiscal year.

Affected Department – This is the Department (unit) or a desired Division or group of departments defined for this report. Pressing <F1> HELP key will produce a list of valid department numbers. The default value is "ALL" departments for a consolidated report.

BEGINning Report Month – The default Beginning month for this report is month 0, the beginning of the year (BOY). However, you may choose a different Beginning month. This allows you to frame a report around specific periods (e.g. quarterly report). Host data reflects the beginning of the selected Beginning month.

MONTH of Report – This field is the Ending month for this report and defines the end of the frame of months starting at the above Beginning month. Host data reflects the balances as of the end of the selected month.

Include Account Numbers – This prompt allows you to print the account numbers along with each account description for additional readability. The default is "NO" account print.

Print options – This prompt activates the Print to Device options that allow you to direct the report output to either a printer device or file. See the **Printer Controls** category later in this section for help in printing reports.

Printer Control

The **Printer Settings** prompt box option appears when you select to print a report or listing. This group of prompts governs where and how a report will be printed. You can route the report to a text file or route the output to a local or networked printer. Once printed, each report remembers it's most recently used settings and will display them the next time.

All printers need to be defined in the master systems setup files. Please refer to your DATASCAN Systems' Manual for details.

```
PRINTER SETTINGS:
1) Device : PRINTER
2) Printer : HPD-690C
3) Mode : Draft
4) CPI: 12  5) LPI: 6
6) Orient : Portrait
Change (1-6) OR 'OK' ?
```

Device – The two options for this prompt is "PRINTER" or "FILE." This defines the "device" that will receive the report. The next prompt depends on the selection chosen for this field.

Printer – If "PRINTER" is selected, this prompt appears and allows you to select a defined printer for this report. Pressing the <F1> HELP key will display a selection of defined printers from which to choose.

Filename (not shown) – If the "FILE" device is selected, a default file name is offered for you selection. You may choose to accept or change this filename.

Mode – This prompt governs the quality of print desired for this report. The options are either "LQ" for "Letter Quality" or "D" for "Draft." You may also choose to "S"uppress the control codes for this report. This options is useful if you are printing to a file, where control codes have no meaning.

CPI – This prompt governs the horizontal spacing of letters (aka "Characters per Inch"). The default value for most printers is 10 CPI. While your options are 10,12,15, and 20 characters per inch, each report will have it's own recommended setting, depending on the anticipated width of the report.

LPI – This prompt governs the vertical spacing of the printed lines of the report. The default value for most printers is 6 LPI. While your options are 6 or 8 Lines per Inch, its not recommended to use the 8 LPI settings unless necessary and other printing options have been adjusted accordingly.

ORIENTATION – This prompt governs the page orientation of this report. Most reports are printed in the "Portrait" mode while "Landscape" is an option. Landscape printing is generally described as "sideways" on the page and may only be performed by page oriented printers (e.g. laser and inkjet printers). Dot matrix printers can not print in Landscape mode.

General Listing Reports

The **Listing** reports all have the same options from the other DATASCAN System modules for viewing on the monitor or for printing reports to a printer. When you select a listing option, you will be prompted with:

Press <E> to Continue, 'P' to Print or 'END' to Quit ?

Enter a "P" to send this report to a printer device, or press <E> to show the report on the monitor. Typing "END" will halt this report. If you enter "P" to print this report, the **Printer Options** appears, as described previously, to route your printed report.

Overlay Record Listing

This report prints ALL of the Management Overlay records current in your system.

Overlay Type Listing

This report prints ALL the current Overlay Types (Kinds) currently in your system.

Alternate Overlay Account Listing

This report prints the entire Alternative Overlay Accounts file.

Sample Screens and Reports

These are some samples of records and reports.

Sample Management Overlay Adjustment

(THE SERVICES COMPANY)		(I-1)	
MANAGEMENT OVERLAY ADJUSTING ENTRY			
1. Overlay Type 1	5. Description		
FINANCIAL STATE		KIND A	
2. Affected Period 12 3. Year 2000			
4. Affected Dept. A			
Consolidated Departments		Last Modified 09-07-2001	
7. Acct Name	Adjusted Host*	Adjustment Amount	Net Value Ref
01> 2131 Accrued Payroll	-36,283.00	-12,319.00	-48,602.00 1
02> 5410 Salaries & Wage	903,528.00	12,319.00	915,847.00 1
03> 4231 Temp Liability	-4.00	4.00	.00 2
04> 5701 Payroll Taxes	421,599.00	310,336.00	111,263.00 2
05> 2132 Accrued Payroll	-342,327.00	310,332.00	-31,995.00 2
06> 1200 Receivables	-16,352.00	123,418.00	107,066.00 3
07> 4153 State Revenue 5	-1,265,047.00	123,418.00	-1,388,465.00 3
08> 3101 Cash Clearing	-4,968.00	4,968.00	.00 4
09> 8999 Miscellaneous	4,300.00	-4,968.00	-668.00 4
Balance		.00	

*HOST value includes BOY adjustment, if applicable.

CHANGE ?

Sample Overlay Record

This is a sample record.

Sample Overlay Income Statement

Page 1

THE SERVICES COMPANY
 Overlay Statement of Profit/Loss
 Overlay Type: FINANCIAL STATEMENT FIT
 Consolidated Report

07 SEP 2001	For Months of January, 2000 to December, 2000	Period	%age
OPERATING REVENUES			
Revenue			

4153 State Revenue Support	1,388,465.00	*	99.49
4342 Client Revenue	1,200.00	*	.09
4500 Misc Revenue	5,985.00	*	.43

TOTAL Revenue	\$1,395,650.00	*	100.00

NET REVENUES	\$1,395,650.00	*	100.00
=====			
OPERATING EXPENSES			
Salary/Wages Expense			

5410 Salaries & Wages	915,847.00	*	65.62
5701 Payroll Taxes	111,263.00	*	7.97

TOTAL Salary/Wages Expense	\$1,027,110.00	*	73.59
Tax Expenses			

5428 Business Taxes	28,323.00	*	2.03

TOTAL Tax Expenses	\$28,323.00	*	2.03
Fringe Benefits			

5801 Employee Benefits	142,797.00	*	10.23

TOTAL Fringe Benefits	\$142,797.00	*	10.23
Other Operating Expense			

5380 Rent	40,524.00	*	2.90
5386 Insurance	4,231.00	*	.30
5413 Office Supplies	10,082.00	*	.72
5414 Contract Services	5,691.00	*	.41
5417 Management Services	24,000.00	*	1.72
5418 Repair & Maintenance	129.00	*	.01
5419 Bank Charges	218.00	*	.02
5423 Telephone	5,580.00	*	.40
5424 Dues & Subscriptions	1,844.00	*	.13
5425 Education	2,916.00	*	.21
5431 Advertising	785.00	*	.06
5443 Supplies	1,041.00	*	.07
5481 Utilities	2,776.00	*	.20
5516 Travel/Vehicle Expense	17,360.00	*	1.24
8999 Miscellaneous	<668.00>	*	-.05

TOTAL Other Operating Expense	\$116,509.00	*	8.35

TOTAL EXPENSES	\$1,314,739.00	*	94.20
=====			
NET INCOME/(LOSS)	\$80,911.00	*	5.80

Datascan Accounting System Manual
Sample Overlay Balance Statement

Release 2.5

Page 1

THE SERVICES COMPANY
 Comparative Overlay Balance Sheets
 Overlay Type: FINANCIAL STATEMENT FIT
 Consolidated Report

07 SEP 2001

Beginning Year January 1, 2000 To December, 2000

Acct# Account.....	Jan, 2000	Dec, 2000	Working Cap.	Source/Use
ASSETS				
Current-Asset				
1005 KEYBANK	.00	.00	.00	
1111 Peoples Bank-General	7,454.00	<37,339.00>	-44,793.00	
1112 Peoples Bank-PR	61,409.00	29,796.00	-31,613.00	
1113 Petty Cash	297.00	347.00	50.00	
1115 Peoples Bank-Operations	1,314.00	1,093.00	-221.00	
1200 Receivables	99,978.00	107,066.00	7,088.00	
1213 Trust-Client	.00	596.00	596.00	
TOTAL Current Asset	\$170,452.00	\$101,559.00	-68,893.00	
Fixed Asset				
1450 Equipment	2,789.00	2,789.00		.00
1452 Other Personal Prpt FA	11,474.00	13,446.00		1,972.00
1453 Vehicles	35,890.00	35,890.00		.00
1460 Leasehold Imprmts	4,081.00	4,081.00		.00
1600 Accumulated Depreciation	<49,126.00>	<49,126.00>		.00
TOTAL Fixed Asset	\$5,108.00	\$7,080.00		1,972.00
Other Asset				
1214 Deposits-Rental	3,595.00	3,595.00		.00
1800 Deposits-Landlord	308.00	308.00		.00
TOTAL Other Asset	\$3,903.00	\$3,903.00		.00
TOTAL ASSETS	\$179,463.00	\$112,542.00	-68,893.00	1,972.00
LIABILITIES				
Current Liabilities				
2110 Accounts Payable	4,931.00	6,837.00	1,906.00	
2131 Accrued Payroll	50,081.00	48,602.00	-1,479.00	
2132 Accrued Payroll Deduct	41,933.00	31,995.00	-9,938.00	
4231 Temp Liabilty	.00	.00	.00	
TOTAL Current Liabilities	\$96,945.00	\$87,434.00	-9,511.00	
Long Term Liabilities				
3140 Trust-Payroll	1,298.00	3,977.00		2,679.00
TOTAL Long Term Liabiliti	\$1,298.00	\$3,977.00		2,679.00
TOTAL LIABILITIES	\$98,243.00	\$91,411.00	-9,511.00	2,679.00
OWNERS EQUITY				
Capital Control				
3101 Cash Clearing	.00	.00		.00
3160 Trust-Client Start Up	.00	.00		.00

THE SERVICES COMPANY
Comparative Overlay Balance Sheets
Overlay Type: FINANCIAL STATEMENT FIT
Consolidated Report

07 SEP 2001

Beginning Year January 1, 2000 To December, 2000

Acct# Account.....	Jan, 2000	Dec, 2000	Working Cap.	Source/Use
3170 Trust-Misc Expense	.00	.00		.00
3999 Intercompany	38,624.00	38,624.00		.00
<u>TOTAL Capital Control</u>	<u>\$38,624.00</u>	<u>\$38,624.00</u>		<u>.00</u>
Owner Equity				
3100 Capital Stock	585.00	585.00		.00
3200 Additional Paid In Capitl	.00	.00		.00
3301 Retained Earnings	41,195.00	41,195.00		.00
3500 Dividends	.00	<141,000.00>		-141,000.00
5000 Owner/Partner Equity	816.00	816.00		.00
<u>TOTAL Owner Equity</u>	<u>\$42,596.00</u>	<u><\$98,404.00></u>		<u>-141,000.00</u>
Y-T-D EARNINGS	\$.00	\$80,911.00		80,911.00
<u>TOTAL OWNERS EQUITY</u>	<u>\$81,220.00</u>	<u>\$21,131.00</u>		<u>-60,089.00</u>
<u>LIABILITIES AND EQUITY</u>	<u>\$179,463.00</u>	<u>\$112,542.00</u>	<u>-9,511.00</u>	<u>-57,410.00</u>
CHANGES IN WORKING CAPITAL			<u>-59,382.00</u>	<u>-59,382.00</u>

CURRENT SUMMARIES

Total Current Assets	170,452.00	101,559.00
Total Current Liabilities	96,945.00	87,434.00
Net Working Capital	73,507.00	14,125.00
Current Ratio	1.7582	1.1616

Overlay Affected Account Audit Report

THE SERVICES COMPANY
Affected Overlay Account Audit Trail Report
Overlay Type: FINANCIAL STATEMENT FIT
Consolidated Report
Beginning January 1, 2000 To December, 2000

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07 SEP 2001

Acct# Desc.....	HOST Beg.....	OL Adj.....	Adj Beg.....	HOST YTD.....	OL Adj.....	Adj YTD.....
1200 Receivables	99,978.00	.00	99,978.00	-16,352.00	123,418.00	107,066.00
2131 Accrued Payroll	-50,081.00	.00	-50,081.00	-36,283.00	-12,319.00	-48,602.00
2132 Accrued Payroll Deduct	-41,933.00	.00	-41,933.00	-342,327.00	310,332.00	-31,995.00
4231 Temp Liability	.00	.00	.00	-4.00	4.00	.00
3101 Cash Clearing	.00	.00	.00	-4,968.00	4,968.00	.00
4153 State Revenue Support	.00	.00	.00	-1,265,047.00	-123,418.00	-1,388,465.00
5410 Salaries & Wages	.00	.00	.00	903,528.00	12,319.00	915,847.00
5701 Payroll Taxes	.00	.00	.00	421,599.00	-310,336.00	111,263.00
8999 Miscellaneous	.00	.00	.00	4,300.00	-4,968.00	-668.00
	7,964.00	.00	7,964.00	-335,554.00	.00	-335,554.00

Legend: [Adjusted Beginning]=[HOST Beginning]+[Overlay Adjust] | [Adjusted YTD]=[HOST YTD]+[ALL Adjusts]

THE SERVICES COMPANY
Affected Overlay Account Audit Trail Report
Overlay Type: FINANCIAL STATEMENT FIT
Consolidated Report

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07 SEP 2001 Beginning January 1, 2000 To December, 2000

BEGIN OF YEAR (BOY) ADJUSTMENT OVERLAY RECORD
NO RECORD PRESENT

YEAR TO DATE (YTD) ADJUSTMENT OVERLAY RECORD

Description: KIND A

Record Date: 09-07-2001

Acct Name	OL Adjust	Notation
2131 Accrued Payroll	-12,319.00	1
5410 Salaries & Wages	12,319.00	1
4231 Temp Liability	4.00	2
5701 Payroll Taxes	-310,336.00	2
2132 Accrued Payroll Deduct	310,332.00	2
1200 Receivables	123,418.00	3
4153 State Revenue Support	-123,418.00	3
3101 Cash Clearing	4,968.00	4
8999 Miscellaneous	-4,968.00	4

	.00	